

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Donald O'Malley
DOCKET NO.: 04-21589.001-I-1
05-21465.001-I-1
06-21316.001-I-1
PARCEL NO.: 12-34-100-028

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Donald O'Malley, the appellant, by attorney Brian S. Maher with the law firm of Weis, DuBrock & Doody in Chicago and the Cook County Board of Review.

The subject property consists of a 17,472 square foot parcel of land containing a 35-year old, one-story, masonry, industrial building with 11,625 square feet of building area. The appellants, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

The PTAB finds that these appeals are within the same assessment triennial, involve common issues of law and fact and a consolidation of the appeals would not prejudice the rights of the parties. Therefore, under the *Official Rules of the Property*

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET #	PIN	LAND	IMPROVEMENT	TOTAL
04-21589.001-I-1	12-34-100-028	\$26,732	\$103,927	\$130,659
05-21465.001-I-1	12-34-100-028	\$26,732	\$103,927	\$130,659
06-21316.001-I-1	12-34-100-028	\$26,732	\$103,927	\$130,659

Subject only to the State multiplier as applicable.

PTAB/0653JBV

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Tax Appeal Board, Section 1910.78, the PTAB, without objection from the parties, consolidates the above appeals.

In support of the equity argument, the appellant submitted assessment data and descriptions for a total of three properties suggested as comparable to the subject. The data in its entirety reflects that the properties are located within similar neighborhoods as the subject's and are improved with a one or two-story, masonry or metal panel and masonry, industrial building. The improvements range: in age from 27 to 54 years; in land to building ratio from .8:1 to 2.72:1; in size from 13,100 to 16,256 square feet of building area; and in improvement assessments from \$7.70 to \$9.55 per square foot of building area. Based upon this analysis, the appellants requested a reduction in the subject's improvement assessment.

At hearing the appellant's attorney, Brian S. Maher, argued that the suggested comparables were relatively close to the subject property. In addition, Mr. Maher clarified that suggested comparable #3 has a land to building ratio consistent with the evidence submitted for the 2004 appeal, but the number of stories for the building and the assessed value is consistent with the 2005 and 2006 appeals.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$137,449, or \$11.82 per square feet of living area. The board also submitted raw sale information for a total of nine properties suggested as comparable to the subject. These comparables are all located within the subject's market and are improved with one-story, masonry, single or multi tenant, industrial buildings. These buildings ranged in age from 29 to 66 years, with two ages unknown, and in size from 8,040 to 12,300 square feet of building area. The comparables sold from February 2001 to May 2006 for prices ranging from \$265,000 to \$555,000 or from \$29.57 to \$51.39 per square foot of building area. The board of review did not submit any assessment information. As a result of its analysis, the board requested confirmation of the subject's assessment. At hearing, the board of review's representative rested on the evidence submitted.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544

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N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule* 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

The appellant presented assessment data on a total of three equity comparables. The PTAB finds these comparables are similar to the subject. These comparables contain a one or two-story, masonry, industrial building located within the subject's market. The improvements range: in age from 27 to 54 years; in land to building ratio from .8:1 to 2.72:1; in size from 13,100 to 16,256 square feet of building area; and in improvement assessments from \$7.70 to \$9.55 per square foot of building area. In comparison, the subject's improvement assessment of \$11.82 per square foot of living area falls above the range established by these comparables. The PTAB gives little weight to the board of review's comparables due to a lack of assessment information.

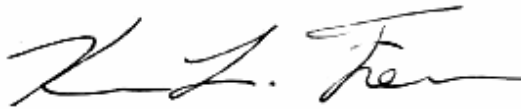
As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that a reduction is warranted.

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This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

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"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.